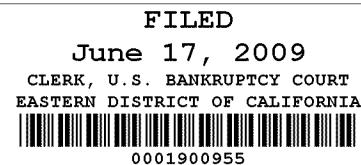


**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
Sacramento DIVISION
AMENDED 6/17/09**



In re *Paul Sandner Moller*
and
Rosa Maria Moller

Case No. 2009-29936
Chapter 11

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
1 <i>Department of the Treasury "A"</i> <i>Internal Revenue Service</i> <i>Ogden UT 84201-0039</i>	Phone: <i>Department of the Treasury</i> <i>Internal Revenue Service</i> <i>Ogden UT 84201-0039</i>	<i>Taxes</i>		<i>\$ 372,173.00</i>
2 <i>Internal Revenue Service "A"</i> <i>PO Box 21126</i> <i>Philadelphia PA 19114</i>	Phone: <i>Internal Revenue Service</i> <i>PO Box 21126</i> <i>Philadelphia PA 19114</i>	<i>Taxes</i>		<i>\$ 129,224.27</i>
3 <i>John Britton</i> <i>3741 Douglas Blvd. Ste. 380</i> <i>Roseville CA 95661</i>	Phone: <i>John Britton</i> <i>3741 Douglas Blvd. Ste. 380</i> <i>Roseville CA 95661</i>	<i>Legal Fees</i>		<i>\$ 103,963.00</i>
4 <i>Alicia Bugarin</i> <i>9090 Approach Ct</i> <i>Fair Oaks CA 95628</i>	Phone: <i>Alicia Bugarin</i> <i>9090 Approach Ct</i> <i>Fair Oaks CA 95628</i>	<i>Personal loan</i>		<i>\$ 100,000.00</i>
5 <i>U.S. Bank</i> <i>PO Box 790408</i> <i>Saint Louis MO 63179</i>	Phone: <i>U.S. Bank</i> <i>PO Box 790408</i> <i>Saint Louis MO 63179</i>	<i>Credit Card Purchases</i>		<i>\$ 61,201.00</i>

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6 Bank of America PO Box 851001 Dallas TX 75285-1001	Phone: Bank of America PO Box 851001 Dallas TX 75285-1001	Credit Card Purchases		\$ 35,995.00
7 Wells Fargo "A" WF Business Direct PO Box 348750 Sacramento CA 95834	Phone: Wells Fargo WF Business Direct PO Box 348750 Sacramento CA 95834	Business Credit Card		\$ 29,512.00
8 Bank of America PO Box 851001 Dallas TX 75285-1001	Phone: Bank of America PO Box 851001 Dallas TX 75285-1001	Credit Card Purchases		\$ 26,987.00
9 Chase Cardmember Service PO Box 94014 Palatine IL 60094-4014	Phone: Chase Cardmember Service PO Box 94014 Palatine IL 60094-4014	Credit Card Purchases		\$ 26,086.00
10 Franchise Tax Board "A" Bankruptcy Unit PO Box 2952 Sacramento CA 95812-2952	Phone: Franchise Tax Board Bankruptcy Unit PO Box 2952 Sacramento CA 95812-2952	Taxes		\$ 20,000.00
11 State of CA- EDD "A" Central Collection Division PO Box 826880 Sacramento CA 94280	Phone: State of CA- EDD Central Collection Division PO Box 826880 Sacramento CA 94280	Payroll Taxes		\$ 14,352.00
12 Bank of America PO Box 851001 Dallas TX 75285-1001	Phone: Bank of America PO Box 851001 Dallas TX 75285-1001	Credit Card Purchases		\$ 12,749.00
13 Citibank PO Box 6408 The Lakes NV 88901	Phone: Citibank PO Box 6408 The Lakes NV 88901	Credit Card Purchases		\$ 10,439.00

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Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
14 <i>Bank of America</i> <i>PO Box 851001</i> <i>Dallas TX 75285-1001</i>	Phone: <i>Bank of America</i> <i>PO Box 851001</i> <i>Dallas TX 75285-1001</i>	<i>Credit Card Purchases</i>		<i>\$ 10,115.00</i>
15 <i>Wells Fargo Card Services "A"</i> <i>PO Box 10347</i> <i>Des Moines IA 50306</i>	Phone: <i>Wells Fargo Card Services</i> <i>PO Box 10347</i> <i>Des Moines IA 50306</i>	<i>Business Credit Card</i>		<i>\$ 8,791.00</i>
16 <i>AT&T Universal</i> <i>PO Box 6940</i> <i>The Lakes NV 88901-6940</i>	Phone: <i>AT&T Universal</i> <i>PO Box 6940</i> <i>The Lakes NV 88901-6940</i>	<i>Credit Card Purchases</i>		<i>\$ 8,700.00</i>
17 <i>Capital One</i> <i>PO Box 60599</i> <i>City of Industry CA 91716</i>	Phone: <i>Capital One</i> <i>PO Box 60599</i> <i>City of Industry CA 91716</i>	<i>Credit Card Purchases</i>		<i>\$ 8,000.00</i>
18 <i>Discover</i> <i>PO Box 6103</i> <i>Carol Stream IL 60197</i>	Phone: <i>Discover</i> <i>PO Box 6103</i> <i>Carol Stream IL 60197</i>	<i>Credit Card Purchases</i>		<i>\$ 6,950.00</i>
19 <i>Chase Cardmember Service</i> <i>PO Box 94014</i> <i>Palatine IL 60094-4014</i>	Phone: <i>Chase Cardmember Service</i> <i>PO Box 94014</i> <i>Palatine IL 60094-4014</i>	<i>Credit Card Purchases</i>		<i>\$ 3,550.00</i>

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DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I, _____, _____ of the Individual Debtor named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 6/17/2009

Signature /s/ Paul Sandner Moller

Name: Paul Sandner Moller

Date: 6/17/2009

Signature /s/ Rosa Maria Moller

Name: Rosa Maria Moller